

Linden Forbes Sampson Burnham, like his contemporary and compatriot, Cheddie Jagan, enjoyed a political career that was unique and unparalleled.

Linden Forbes Sampson Burnham was born on February 20, 1923, in the village of Kitty, in the County of Demerara, in the nation of Guyana. He was the son of James Burnham, a Headmaster and Rachael Sampson, a housewife. From his parents, he inherited a profound love of learning and an intimate knowledge of the Bible.

Forbes Burnham was educated at Queens College in Guyana, London University and Gray's Inn in London, England. Upon his return from London, he embarked upon a political career that was nothing short of remarkable. He was a co-founder of the People's Progressive Party and was appointed Minister of Education in the first democratically elected government in Guyana. After the split with the People's Progressive Party, he founded the People's National Congress and became Leader of the Opposition in 1957. In 1966, he became Prime Minister of an independent Guyana and, in 1980, became the first President of the Republic of Guyana.

From his early years, Forbes Burnham had exhibited signs of academic brilliance. His keen intellect, sharp wit, photographic memory and awesome gift of public speaking, made Forbes Burnham a formidable political figure in Guyana, in the Caribbean and in the Third World. Forbes Burnham was in many respects a larger than life figure—a voracious reader of books, a passionate lover of the arts, a connoisseur of fine food, exotic wines and expensive cigars. He was in many respects the Caribbean Renaissance Man.

However, Forbes Burnham was more than a Renaissance Man. He was a Guyanese nationalist committed to the political and economic empowerment of his nation. He remained a dedicated advocate for the working class and remained President of the Guyan Labor Union for most of his career. He was a passionate supporter of Caribbean integration and Third World empowerment. Linden Forbes Sampson Burnham remains one of the most remarkable political personalities in the history of the Caribbean.

HONORING DR. JOE SAMUEL RATLIFF FOR HIS 30TH YEAR IN THE MINISTRY

HON. SHEILA JACKSON-LEE

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Ms. JACKSON-LEE of Texas. Mr. Speaker, it is an honor for me to rise before you today to recognize the achievements of Dr. Joe Samuel Ratliff, of Brentwood Baptist Church. Tomorrow, on Wednesday, May 17, 2000, the congregation of Brentwood Baptist Church will honor Pastor Ratliff for the many contributions he has made over the last 30 years in the name of the Lord.

Dr. Joe Samuel Ratliff, a native of Lumberton, North Carolina, received his Bachelor of Arts in History, from Morehouse College, Atlanta, Georgia. He received both the Doctorate of Ministry and Doctorate of Divinity degrees from the Interdenominational Theological Center in Atlanta, Georgia. He has

done post-doctoral work at Harvard University, Cambridge, Massachusetts.

It is difficult to imagine what the Houston community would be like today had Dr. Ratliff not been called to become Pastor of Brentwood in 1980. We have been truly blessed to have a man with his sense of dedication and selflessness among us. In 1993, Dr. Ratliff co-authored the book, *Church Planting in the African-American Community* (Broadman Press). He was named the first African-American Moderator of the Union Baptist Association . . . the nation's largest urban Southern Baptist body, consisting of 250,000 members in 1994. In March of 1997, his portrait was hung in the Hall of Fame in the Martin Luther King, Jr. International Chapel on the Morehouse College Campus. Under Pastor Ratliff's leadership, the Brentwood family has grown to 10,000 strong over the last 30 years.

Pastor Ratliff's time with the ministry has allowed him to develop a strong support network that extends outside the church. Dr. Ratliff currently serves as Chairman of the Board of Trustees of the Morehouse School of Religion and Vice Chairman of the Board of Trustees of the Interdenominational Theological Center. Dr. Ratliff is a life member of Alpha Phi Alpha Fraternity, Inc. He is married to Mrs. Doris Gardner Ratliff.

Mr. Speaker, it is with great pride that I ask you and my fellow members of the 106th Congress to join me in saluting Pastor Joe Samuel Ratliff. Self-evident is his lifelong journey to enhancing the dignity and nurturing the spirits of all people. I am grateful that there are people like that who serve as examples of what we all should strive to be.

REGARDING THE PRESIDENTIAL INAUGURATION IN TAIWAN

HON. JOE SCARBOROUGH

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Mr. SCARBOROUGH. Mr. Speaker, this coming Saturday, Taiwan will inaugurate a new democratically elected president and vice president. Mr. Chen Shuibian and his partner, Ms. Annette Lu, were elected president and vice president of Taiwan on March 18, 2000. Their historic victory marked only the second time that a direct presidential election was held on Chinese soil, and the first time in China's modern history that the opposition party candidates won. Together, Chen and Lu will relieve the ruling Nationalist party of its executive power.

This stunning victory directly resulted from Taiwan's unwavering progress toward democratization during the past fifteen years. Today, Taiwan validates itself as a mature, successful democracy. We should be proud of its political transformation, and wish Taiwan well in its future.

Mr. Speaker, it is my pleasure to send Chen and Lu our congratulations, and would like to reaffirm the United States' pledge of support for the democratic ideals bravely achieved by the Taiwanese people.

INTRODUCTION OF THE INTERNET TAX SIMPLIFICATION ACT OF 2000

HON. JOHN CONYERS, JR.

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Mr. CONYERS. Mr. Speaker, I am pleased to join with Chairman HYDE, Administrative and Commercial Law Subcommittee Chairman GEKAS and Ranking Member NADLER in introducing the "Internet Tax Simplification Act of 2000." We are introducing this legislation at the request of a group of Advisory Commission on Commerce Members led by Utah Governor Micahel Leavitt. Several weeks ago we introduced H.R. 4267 at the request of a group of Advisory Commissioners led by Virginia Governor James Gilmore.

This bill would amend the Internet Tax Freedom Act to extend by five years the moratorium on State and local taxes on Internet access and extend for two years the moratorium on multiple and discriminatory taxes on electronic commerce. It encourages the States to work cooperatively with the National Conference of Commissioners on Uniform State Laws to develop a simplified and uniform sales and use tax. The legislation also authorizes an interstate sales and use tax compact providing for a uniform sales and use tax system, authorizes the States to simplify their use tax rates, and authorizes those States which enter into the compact to collect use taxes on remote sales. Finally, the bill encourages States to work cooperatively with the telecommunications industry and other relevant groups to reduce the complexity of complying with State and local telecommunications taxes.

We will be holding hearings on this bill and H.R. 4460 tomorrow, and it is my hope and expectation that we can quickly move to markup and legislative action. There are few economic issues before our committee which are more important than simplifying the sales tax and failure to act on this issue will harm all interested parties—retailers (both electronic and otherwise), State and local governments and consumers.

The problems with the present system are several fold. First, the complexity of the system is daunting. There are presently over 6,500 taxing jurisdictions in the United States, when all State, county and municipal authorities are included. Needless to say, any retailer with a physical nexus to a State (and therefore subject to state tax jurisdiction under the 1992 Quill decision) is subject to a myriad of confusing and complex State and Local taxes.

Second, the current disparate tax treatment as between traditional "bricks and mortar" retailers (which are subject to state tax) and remote sellers (which are not) has the potential to cause continuing economic distortion. As the New York Times editorial board has written, "[a]n elementary principle of taxation says that taxes should distort purchasing decisions as little as possible. It is not the role of a tax code to determine whether customers shop in stores, online, or by mail order.

With regard to the impact on State and local governments, maintenance of the current system carries with it the potential for significant financial loss. Sales taxes constitute the most important State and local revenue source, far greater than income and property taxes, with the Census Bureau estimating the 47.9% of

State and local revenues come from sales taxes. With projections of online sales estimated to exceed \$300 billion annually by 2002, State and local governments could lose as much as \$20 billion in uncollected sales taxes under the present system.

Finally, the present system could significantly harm individual consumers. This could obviously be the case if individuals faced increasing income and property taxes or declining services as a result of the loss of sales taxes from remote sales. A separate concern is the adverse impact of the present bifurcated system on poor and minorities. According to a recent Commerce Department study, wealthy individuals are 20 times more likely to have Internet access, and Hispanics and African Americans are far less likely to have such access. This means that poor and minorities who only buy locally face a greater sales tax burden than their counterparts. Maintaining the present system will only serve to perpetuate that disparity.

Time is of the essence, and I look forward to the Judiciary Committee and the full House taking up this important issue.

INTERNET NONDISCRIMINATION ACT OF 2000

SPEECH OF

HON. EDDIE BERNICE JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 10, 2000

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3709) to make permanent the moratorium enacted by the Internet Tax Freedom Act as it applied to new, multiple, and discriminatory taxes on the Internet:

Ms. EDDIE BERNICE JOHNSON. Mr. Chairman, as the Internet flourished during its infant stages and development, the importance of access and accessibility is key to America. It is my belief that the Internet should not be encumbered with burdensome taxation. However, sales through the Internet without paying taxes gets into another area, an area that could seriously effect the economy of states such as Texas. The Internet, a technology where America is the unquestioned world leader, should be allowed to develop and flourish without every state and locality burdening such commerce with taxation during its growth process.

The purpose of H.R. 3709, sponsored by my colleague, Representative COX, will extend for an additional five years the current three-year moratorium on the imposition of state and local sales taxes on Internet access, as well as any multiple or discriminatory taxes imposed on the Internet. With this legislation, Members of Congress are attempting to find a fair solution for traditional business and state and local authorities, while not stifling the growth of e-commerce. Though H.R. 3709 may be attractive, the extended five-year period may be too long. I find the amendment proposed by my colleague, Representative DELAHUNT, more appealing. His amendment will provide only a two-year extension of the moratorium on state and local taxes on the Internet. This two-year period will hopefully give us time to come up with a feasible and

fair solution to this troublesome problem for states that fund themselves through sales tax.

Let me end by acknowledging the work that each of you have and continue to do in order to ensure America's leadership position in the technological world. As Members of Congress and leaders, we must realize that ill-considered and disruptive new taxes could literally kill the initial growth stage of our most dynamic and innovative segment of our economy—the Internet. However, now is the opportune time to examine the relationship between taxes and the Internet. We must find ways that will allow the Internet to play its role as a valuable asset, while funding programs that will be beneficial for individual states, such as Texas, who rely on sales tax for the construction of its transportation systems and the education of our children.

A TRIBUTE TO PHYLLIS FULGINITI

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Mr. ANDREWS. Mr. Speaker, "A teacher affects eternity. He can never tell where his influence stops."—Henry Adams.

Henry Adams may have been talking about a teacher like Phyllis Fulginiti. Phyllis Fulginiti has spent her life as a teacher, touching and molding students for nearly 40 years. She began as a high school graduate, when she began as a teacher in Catholic Schools as part of a special program designed to encourage young people to consider teaching as a career. Well, in at least this one instance, the program worked. After teaching in the Catholic schools for five years, Phyllis joined the Marlton School District and taught at Marlton Middle School for 33 years. She taught history, government and social studies to thousands of students between the second and the eighth grade. Along the way, she put her theories into practice by earning both a Bachelor of Arts degree and a Master of Arts degree at St. Joseph University. She did all of this while raising a daughter, Susan, and maintaining a 27 year marriage to her husband, Richard Fulginiti. Although she is about to commence a new phase of her life as a retired teacher, I would like to commend her for the work that she has done as a teacher. As I am certain that many of her students would agree, she has touched eternity, and our community, our state, and our nation, are better off because of her contribution.

GEORGE RUIZ OF CORPUS CHRISTI

HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Mr. ORTIZ. Mr. Speaker, I pay tribute to an extraordinary patriot and citizen of South Texas, George Ruiz of Corpus Christi, whose support and promotion of the U.S. Armed Forces is unconventional, and which is a wonderful recruiting tool unto itself.

Since 1992, after the Persian Gulf War, George Ruiz began gathering up area young people to attend an exhibition he conceived,

"Dare to Dream." This exhibition includes flyovers, several Air Force planes, and booths from local law enforcement, NASA and the U.S. Border Patrol. George, a bus driver for the Calallen school district in the Corpus Christi area, does this each year out of the sheer passion he has for the military.

George knows, as I do, that if young people are introduced to an organization which demands discipline, they are far more likely to succeed in life . . . to stay in school, to stay clear of gangs, and to remain drug-free. He also knows talking alone will not get it done. The driving force behind George's philosophy is that our only limit is our imagination.

The most important thing he does is inspire young people to dream. He uses the mystery and majesty of aircraft to invoke their dreams. He uses the time he has with young people on his bus to talk about the importance of staying in school, and the possibility of the military as a career.

It is not quite enough for George to only inspire young people through an air show exhibition; this guy lives it. He plasters recruiting posters inside his bus, he volunteers weekly at Driscoll Children's Hospital, arranges visits by military personnel to area schools, and takes youngsters to area bases to see first-hand the military facilities.

Just last year, the United States Air Force showed its formal appreciation to George in the form of an award, the Air Forces Recruiting Service's most prestigious and highest form of recognition, the American Spirit Award.

While the military has always been a part of his life, surprisingly enough, George has never served in uniform. His life-long interest in the military began when he was six while his father was stationed at Naval Air Station Kingsville. George's message to young people is clear: dream what you will, then work hard to see it happen, as part of the Armed Services of the United States if possible.

Mr. Speaker, I ask my colleagues to join me in commending the best non-military recruiter in South Texas, a rare and decent patriot, George Ruiz.

HONORING THE HON. CHEDDIE B. JAGAN

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 16, 2000

Mr. TOWNS. Mr. Speaker, on this the 34th anniversary of the independence of Guyana, I rise to honor the memory and celebrate the achievements of the Hon. Cheddie B. Jagan, the former President of Guyana, and one of the most committed and dedicated political leaders in the Caribbean region and in the Third World community. Dr. Cheddie Jagan, like his contemporary and compatriot, Forbes Burnham, enjoyed a political career that can only be described as unique and unprecedented.

Cheddie B. Jagan was born on March 22, 1918, in the village of Port Mourant, in the County of Berbice, in the nation of Guyana. He was the son of Jagan and Bachoni, indentured plantation workers who had migrated from the state of Uttar Pradesh in India. Dr. Jagan was to retain a profound commitment to the concerns of the rural sugar workers throughout his career.